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AUDITOR'S REPORT

UPON THE

Financial Affairs

OF THE

TOWN OF LISBON,

FOR THE YEAR ENDING MARCH 1, 1864.

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New Hampshire

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1864.

Note to Bank of Newbury, Nov. 23, 1863	4000 00
" " W. A. Woods " " "	4000 00
" " ally Kimball " " "	2000 00
" " Bank of Newbury, Dec. 26, 1863	3500 00
" " W. H. Cummings, Oct. 28, 1863	2100 00
" " " " Jan. 28, 1864	2000 00
" " A. S. Woods estate, Nov. 24, '63	1895 50
" " D. R. Dexter, April 1, 1863,	1000 00
" " Betsey Kelsea, April 8, 1863	1000 00
" " Betsey Searles " " "	500 00
" " W. B. Noyes Feb. 26, 1864	451 83
" " D. R. Dexter, Aug. 1, 1863	355 00
" " Quimby, Oct. 31, 1863	500 00
" " L. R. Kent, Nov. 7, 1863	300 00
" " Wm. M. Richardson, Jan. 29, 1864	300 00
" " S. O. Parker, Dec. 24, 1863	300 00
" " Nathan Whipple, Feb. 24, 1864	300 00
" " J. W. Savage, Guardian, Nov. 18, 1863	290 00
" " G. Cummings, Guardian, Dec. 26, 1863	250 00
" " S. S. Gould, Adm'r. Feb. 20, 1864	247 25
" " N. P. Bachelder, Nov. 4, 1863	225 00
" " David Atwood, Nov. 23, 1863	220 00
" " E. Searles, Nov. 6, 1863	215 00
" " C. H. Boynton, Oct. 31, 1863	200 00
" " " " Nov. 16, "	100 00
" " Laura T. Ela, Nov. 16, 1863,	100 00
" " A. Woolson, July 4, 1863	100 00
" " Kane Lodge, Feb. 14, 1864	100 00
" " S. S. Gould, Sept. 1, 1863	80 50
" " Emily Taylor, Feb. 23, 1864,	30 00
" " Marietta Bailey, Nov. 23, 1863,	25 00
Due Town of Whitefield, &c. State Aid, Howland,	420 00
	<hr/> 26806 08
	<hr/> \$4333 317

PAYMENT AND EXPENDITURES.---SUNDRY TAXES.

State Tax		\$1204 20
County Tax		834 58
School Tax		1200 00
School House Tax, Dis. No.	9	\$100 00
" " " " "	11	47 00
" " " " "	12	300 00
		<hr/>
		\$447 00

ON DEBTS REPORTED LAST YEAR.

Note to A. S. Woods	\$1895 50
" " "	1035 00
Note to H. L. Tilton	1067 60
" " S. P. Simonds	100 00
School District No. 7	205 19
" " " 11	101 00
" " " 12	300 00
	<hr/>
	\$4704 29

ON NEW DEBTS.

Note to Bank of Newbury	\$3500 00
" " "	2000 00
" D. R. Dexter	355 00
" A. Woolson	100 00
	<hr/>
	\$5955 00

ROADS AND BRIDGES

South Branch Road	\$74 26
Oregon Road	20 25
Salmon Hole Brook Road	25 75
J. B. Elliot Bridge	21 42
Sundry Roads & Bridges	54 71
	<hr/>
	\$196 39

TOWN PAUPERS OFF FARM

F. T. Pennock.	\$144 58
Haines C. Aldrich's family	123 90
Daniel Spooner, 2d	110 58
Mrs. Edward Neal and children	64 64
Mrs. Daniel Sawyer	51 09
Ira Streeter	39 59
Mark Streeter	36 00
Sanford Dailey	29 00
Ira Thompson's children	26 00

Reuben Bemis	18 97
Luke Howland's family	16 73
David Dexter child	16 04
Mrs. J. Q. Hunt child	16 00
Child at Jesse Richardson's	13 80
George Eastman	13 27
Orrin Streeter child	8 00
Wendall Presbry	6 63
Frank Smith's child	3 60
Esther Kay's child	3 50
Jameson child	2 00
	<hr/>
	\$743 92

COUNTY PAUPERS.

Moses Goodwin	\$97 13
Solomon Wallace	72 76
Buell's family	25 09
John Murphy	22 69
Transient family	20 00
S. G. Cram	10 53
	<hr/>
	\$248 20

AID FURNISHED, REPAID OR DUE FROM OTHER TOWNS

John Weare, by Whitefield	\$100 37
Isaac Clark, by Monroe	3 00
	<hr/>
	\$103 37

AID TO SOLDIERS' FAMILIES.

J. P. Harlow, (including 1862.)	\$162 00
Ephriam E. Flemming	149 00
Robert Petrie	148 00
John H. Cameron	144 00
Henry P. Elliot	141 00
Richard Sullivan	144 00
G. W. Bryant	132 00
Henry McMurphy	125 40
B. Y. Blake	225 40
Luke Howland	120 00
R. M. Dow	117 00
William J. George	111 00
Henry D. Bishop	104 00
A. Hartwell	100 00
Dennis Dailey	96 50
Daniel Jeperson	96 00
William B. Clark	91 00
Levi Wallace	83 00

Edwin Neal	60 75
James Crawford	49 00
I. L. Harlow	49 00
William L. Pingree	48 00
Thaddeus Quimby	48 00
Israel Sherman	45 00
J. W. Ross	40 00
E. W. Young	40 00
Frederick S. Rich	40 00
Guy Y. Barrett	38 00
D. W. Rutherford	36 00
George A. Dexter	32 00
A. M. Kay	9 66
C. A. Kay,	6 00

 \$2737 31

TOWN FARM.

W. B. Noyes, services	\$100 00
Paid for sixty-two sheep	199 25
All other expenses and payments	541 28

 \$1040 53

SERVICES OF TOWN OFFICERS.

S. P. Simonds, first selectman	\$62 50
S. S. Gould, second selectman	52 00
W. B. Noyes, third selectman	50 00
D. R. Dexter, collector	56 00
B. Y. Blake, town clerk	11 08
J. A. McKean, town clerk	8 00
Auditors	13 00

 \$252 58

MISCELLANEOUS.

Bonities to 27 volunteers	\$14824 30
" 21 conscripts	63 00 00
Taxes abated 1861	29 69
" " 1862	43 99
" " 1863	79 45
Interest paid bank &c	87 86
Superintending School Com.	57 00
Damage paid—defective roads	49 75
Expenses recruiting—settlement &c	42 42
Selectmen's expenses. Team &c	23 98
Printing Reports, 1863	24 00
Sugar Hill burying ground	70 72
Old claims not rep rted last year	18 62

Expenses settling county pauperism	13 18	
Stationary, postages and revenue stamps	16 69	
Insurance town hall & farm buildings	28 04	
L. P. Parker, land damages	15 00	
C. W. & E. D. Rind's bill	15 00	
Rent of Lobby	12 00	
Lighting village bridge	9 00	
Watering troughs	5 00	
Returns of Births & deaths	3 00	
Care of town halls	3 50	
Running town line	2 75	
Expenses to Plymouth	4 87	
Paid for bill for mass meeting	3 50	
Lantern for village bridge	1 75	
Incidental expenses	12 18	
	<hr/>	\$21801 66
In hands of Town Treasurer	507 97	
In hands of collector	1360 33	
	<hr/>	1868 30
		<hr/>
		\$43337 81

ACCOUNT WITH TOWN FARM.

Dr. Cost of farm and new house	\$2100 00	
Property Feb 28, 1863	1555 68	
W. B. Noyes, services	300 00	
Expenses purchases of property	740 53	
	<hr/>	\$4696 21
Cr. Farm, same as last year	2100 00	
Personal property on hand Feb. 28, 1864	1635 42	
Sold during the year	589 3 5	
Boarding county paupers &c.	395 42	
	<hr/>	\$4720 19
Gain over supporting papers		23 98

INDEBTEDNESS OF TOWN MARCH 1, 1864.

W. H. Cummings, 2 notes and interest,	\$4152 00
W. A. Woods, note and interest	4064 00
Sally Kimball, 4 notes and interest	2032 00
Bank of Newbury, note and interest	2902 00
J. W. Savage, 5 notes and interest	2024 92
A. S. Woods, note and interest	1925 82
Nath'l Bachelder, note and interest	1132 71
D. R. Dexter, note and interest,	1055 00

Betsey Kelsea, note and interest	1053 67
G. Cummings 2 notes and interest	865 81
Kane Lodge 2 notes and interest	578 97
C. C. Hutchins note and interest	547 75
Betsy Searles note and interest	526 67
W. B. Noyes note and interest	451 83
H. B. Quimby 2 notes and interest	592 00
C. H. Boynton 2 notes and interest	305 75
L. R. Kemp note and interest	3 55 50
S. O. Parker note and interest	3 3 30
Wm. M. Richardson note and interest	301 50
Nathan Whipple note and interest	300 00
J. W. Savage, Guard. note and interest	294 93
G. Cummings, Guard. note and interest	252 62
S. S. Gould, Adm'r note and interest	247 61
N. P. Bachelder note and interest	228 63
David Atwood note and interest	223 52
Ed. Searls note and interest	218 93
S. P. Simonds note and interest	116 77
Richard Sullivan note and interest	109 02
Laura T. Ela note and interest	101 75
S. S. Gould, Guard. note and interest	82 92
Wm. T. Clough	82 02
Wm. Stanley	51 58
Emily Taylor	30 00
Marietta Bailey	26 41
Town of Whitefield, 120 00, ded ct 100 37	19 63
	<hr/> \$26608 54

AVAILABLE RESOURCES.

U. S. Government bounties	\$8154 00
State of N. H. aid to soldiers families	2117 74
In hands of collector for 1863	1360 33
“ “ “ “ 1862	293 47
In hands of Town Treasurer	507 97
Due from County of Grafton	778 16
Delancy Clough's note and interest	140 13
E. Kay's note and interest	23 91
Lease lands	26 96
Liquor measures on hand	5 00
Due from town of Monroe	3 00
	<hr/> \$13410 67

UNAVAILABLE RESOURCES.

Town Farm	\$2100 00	
Personal property on same	1635 42	
Western town hall and furniture	1200 00	
Eastern " " "	1100 00	
44 Vols. N. H. Reports	100 00	
	<hr/>	\$6135 42

RECAPITULATION.

Indebtedness, as above	\$26608 54	
Available resources	13410 67	
Unavailable property	6135 42	
	<hr/>	19546 09
Balance		\$7062 45
Indebtedness as above	26608 54	
Available resources	13410 67	
	<hr/>	\$13197 87
Balance over available, 1864	13197 87	
" " " 1863	3848 18	
	<hr/>	
Increase of debt within the year		\$9349 69

We have paid \$21 124 30 in bounties, and \$258 86 as we estimate on money borrowed for that purpose. We have received of the State of New Hampshire \$2700 00 of this amount, and there is due from the National Government the sum of \$8154 00—leaving a balance against the town on this amount alone of \$10529 16 for the past year. There is a balance of \$725 90 of a similar expenditure last year, which was not provided for in that year's taxation. These two items amount to \$11254 16. As our increased indebtedness amounts to \$9349 69, it will be seen that the result of our ordinary town business for this year, as well as the last, is about as favorable as the average for several years.

We do not know that any remarks of ours upon the subject of the indebtedness of the town, and another matter intimately connected therewith, viz: taxation, may be called for, or be of any value—hence we shall trouble you but a very little upon the subject. No one, of course, has any expectation that he has any thing less to do than meet his part of the burdens imposed upon the town, whether these burdens were by their own voluntary votes, or the actions of our representatives in other deliberative assemblies. We can meet the debt, and pay it in a very few years, if we desire to do so, or we can pay the interest only, upon

it, and keep even with our ordinary town expenses, with an annual tax like that voted a year since.

What we owe is upon interest, most of it at *six* per cent—a small part at five. That which we reckon as available, will not much of it, be on interest, and it will be fair and safe to assume that the sum of \$1500 00 will be needed to pay the interest yearly, provided the debt shall not be reduced by additional taxation. It will really, be a little less than that, but that amount is near enough for present consideration.

If we choose to vote a town tax of \$5000 00 we can, very likely, pay the interest and \$2000 00 to \$2500 00 on the principal, and, at this rate,, extinguish the debt in some six years. A tax of \$4000 00 yearly, would of course take about twice that length of time to pay the debt. A \$300 00 tax will do but little more than keep us even. Which will you do? Individually, it seem to us that a vote of \$5000 00 would be the wisest course.

In addition to the scedule of unavailable, as before reported, the Selectmen hold two notes which belonged to Mr. Reuben Bemis who died at the town farm. The notes are considered good, and amount to about \$50 00. If paid, we shall be so much better off than now claimed, leaving the expenditure on account of the sickness and death of Mr. Bemis but a trifle. There is also the cow heretofore reported as in the possession of Squire Howland, at Whitefield, and which we understand he sold to a man who is able to pay for her. Then are also two cows at Whitefield, claimed by said Sandford Dailey, who is now supported at our town farm. Probably something should be made available out of these three cows, and we trust the selectmen will look them up, and if advisable, sell or otherwise dispose of them for the advantage of the town.

It will be noticed that the town farm, for the past year, has come out a little better than even. This is about as well as could be expected, in vjew of the fact that every supply purchased therefor has borne an extravagant price, whilst the number of county paupers have been less, and the price for their board has, as we think, very unreasonably, been reduced by the county commissioners. In connection with this matter, we hardly need call attention to the fact that we have had *three* new and severe cases of pauper expenditure away from the farm. They are understood to be ended now, and we hope will stay so.

Our roads and bridges have cost but a mere trifle for the past year viz: \$196 39 and of this amount, we have received in money on highway taxes, \$88 00 and there is yet some \$30 00 not paid into the town treasury, leaving less than \$80 00 as a bal-

lance of money expenditure on all roads and bridges in the town for the year. Our roads are understood to be in about the usual condition and state of repair with the exception of that down the South Branch. There are two slides on that road which will require to be extensively repaired early in the ensuing season.

The financial affairs and operations of the town have, within the past year, increased to a very large amount in the aggregate, having been run up from some \$15 00 00 for the year 1862—3 to over \$43 00 00 for that of 1863—4.

We take pleasure in stating the fact that the accounts have been well and plainly kept, have been easily explained, and with an extent of accuracy so great, that, upon the trial balance involving \$86674.62 [on both sides] we made the receipts and expenditures come out but two dollars and eighty one cents apart—a result, entirely unprecedented, in our experience as auditors of the town, no matter what might have been the magnitude of the operation.

G. CUMMINGS,
A. A. WOOLSON,
LEVI PARKER,

} *the others.*

Lisbon, March 1, 1864.

APPENDIX.

INVENTORY OF PERSONAL PROPERTY ON THE TOWN FARM FEBRUARY 28, 1864.

Nest of measures	\$1 00	600 feet hard wood lumber	6 00
Winnowing mill	15 00	Shingle in village bridge	5 00
Vinegar barrel	1 00	Spruce and pine lumber	20 00
3 cider barrels	1 50	Drag plank	1 00
1 yoke of oxen	100 00	1 drag	2 00
5 cows	125 00	2 harrows	5 00
2 three-years old heifers	40 00	1 patent harrow	7 00
1 two-years old heifer	12 50	1 ox cart	26 00
2 two-years one steers	25 00	3 plows and extra irons	14 00
63 sheep	300 00	4 shovels and manure forks	4 00
2 shotguns	24 00	4 hoes	1 00
18 hens	3 60	4 axes	2 50
21 tons of hay	210 00	Rakes and forks	3 00
3-4 ton of straw	4 50	Ox sled	1 00
150 bushels of potatoes	37 50	Iron bar	1 00
110 bushels of oats	44 00	Wood saw	1 00
14 bushels oats and peas	10 50	Hand-sled	1 00

5 bushels of oats and seed	2 00	Grindstone	1 75
40 bushels of corn	40 00	Iron pick	42
7 bushels beans	12 25	Shave and hammer	1 50
32 bushels barley	32 00	Augar	50
525 pounds of pork	65 63	2 ladders	2 00
200 pounds of beef	14 00	4 ox yokes and rigging	6 50
138 pounds of ham	17 25	3 draft chains	4 25
15 pounds of cheese	1 50	1 whiffletree chain	75
71 pounds butter	14 20	4 pairs ox tie chains	2 00
52 pounds of dried apple	3 64	Scythes and rigging	2 00
74 pounds of lard	11 10	Soap and barrel	7 50
37 pounds of tallow	4 37	Soap grease	3 00
30 pounds shoulder	3 00	20 gallons vinegar	4 00
61 pounds beef steak	4 25	30 barrels	3 75
37 dozen candles	6 17	2 kegs	1 00
2 pounds of saleratus	14	13 bags	2 25
Snuff	50	1 cheese press	1 00
83 cords wood	103 75	1 cheese basket	1 00
5 tubs	1 25	Iron-ware	6 00
1 scalding tub	1 00	4 wash tubs	2 50
7 pails	1 50	2 sinks	2 00
Tables and dishes	8 00	Nest boxes	40
2 new tables	7 50	2 brass kettles	3 00
1 cupboard	3 00	1 dinner bell	1 00
21 chairs	5 00	1 tin boiler	2 00
5 baskets	2 00	2 jugs	50
12 beds and bedding	80 00	1 wooden bowl	50
1 churn	2 00	18 spoons	50
1 new stove and pipe	22 00	1 water pot	50
4 old stoves and pipe	19 00	1 glass lantern	50
Shovel and tongs	1 00	1 stone pot	50
Window curtains	1 00	Spices, &c.,	1 00
1 pair sad irons	50	1 1-2 gallons molasses	75
1 pair aud irons	50	Dried pumpkins	75
5-8 barrel of flour	5 00	3 pairs feedings	1 50
Rye and corn meal	2 00	4 1-2 yards satinet	2 25
3 gallons boiled cider	1 50		
42 tin pans	5 00		
Tin-ware	4 00		
			<hr/>
			\$1635.42

SALES OF PRODUCE, &c., FROM FARM.

1863.

April 1, Hay to William Connery

\$2 50

May 1, 1 shote to Albert Noyes

7 50

	Timber to David Atwood	18
June 3,	2 calves and 1 pelt to Benjamin Page	8 50
July 7,	2 hens	50
	78 3-4 lbs wool to Parker & Young	59 06
14,	40 1-2 lbs. butter to Parker & Young	6 75
	1-2 bushel beans to N. Jeperson	1 00
Aug. 18,	54 sheep and lambs to C. B. Parker	117 00
Sept. 17,	Timber to Leonard Smith	50
18,	Cheese to J. Murphey	1 40
21,	Vinegar to G. S. Dearborn	75
	Cheese to J. Murphy	1 75
Oct. 3,	2 yoke Steers to Horace Aldrich,	125 00
19,	263 1-4 lbs cheese to G. Cummings,	29 00
	1 cow to George Buel,	12 00
23,	1 steer to Darius George	16 00
Nov. 9,	1 bull to M. K. Priest	20 00
12,	1 hide to Bowles & Stevens	3 08
	57 lbs beef	2 57
Dec. 11,	1 hide to Bowles & Stevens	5 60
22,	1 bbl cider to Curtis Noyes	5 00
25,	difference in Oxen	17 50
28,	1 pelt to L. O. Parker	87
1864.		
Jan. 11,	wood to Mrs. Palmer	2 25
15,	wood to Manly Stevens	2 25
28	wood to J. K. Atwood	2 75
Feb. 13,	pine to T. E. Howe	3 25
	1 yoke of oxen to J. Titus	100 00
July 1,	pasturing to N. T. Noyes	1 25
	“ to S. S. Gould	1 33
Jan. 16,	wood to widow Elliot	2 25
18,	wood to S. S. Gould	2 00
	keeping lamb for S. S. Gould	1 00
Mch. 19,	12 pairs feetings to Parker & Young	5 00
	18 lbs. beef to Nathan Whipple,	81
	pasturing cow	1 00
		\$599 13

SERVICES OF TOWN OFFICERS.

S. P. SIMONDS, *First Selectman*,
1863.

March, 14,	one half day on check list	50
21,	one half day to line agent for town farm	50
27,	three days at Haverhill	3 00
28,	one half day appointing police officers	50

April,	6,	five days on invoice	5 00
	7,	one day on books &c.	1 00
	8,	one day to Bath to pay Judge Woods	1 00
	9,	one day to Wells River	1 00
	16,	five and one half days on taxes	5 00
	17,	one day on school house taxes	1 00
	18,	one day appointing collector and S. S. com.	1 00
	19,	one half day making agreement for coll. taxes	50
	30,	one day making out claims for state aid	1 00
May,	6,	five days copying invoice and tax list	5 00
	19,	one day on south branch road	1 00
June	15,	one half day Jackman & Dexter case	50
	20,	one half day on Northy Road	50
July,	10,	one day settling state aid claims	1 00
Aug.	4,	one half day on claims for state aid	50
	22,	one day to S. H. on burying ground	1 00
	26,	one day to S. H. and on S. B. & W. H. road	1 00
Sept.	2,	one half day to call Town Meeting	50
	11,	one day to drive sheep	50
	19,	one half day to see Elijah Sherman	50
	22,	one day to Haverhill on County claims	1 00
Oct.	17,	one day to Benton on Daniel Spooner case	1 00
	19,	one half day to settle claims for state aid	50
	23,	two days to West Lebanon	2 00
	24,	one day to No. Lisbon to see Sabin	1 00
	31,	one half day examining R. in W. G. Dexters case	50
Nov	9,	one day to Franconia to Mrs. Sawyers	1 00
	11,	one and one half day perambulating town line	1 50
	12,	one day to Walker Hill for Mrs Buel	1 00
	16,	one half day to call town meeting	50
	18,	one day to Bath to hire money	1 00
Dec.	2,	one half day farm to see Noyes	50
	3,	one day to Benton to see Bemis	1 00
	8,	one day moving Bemis to Farm	1 00
	12,	one half day settling with recruiting officers	50
1864.			
Jan.	4,	one day settling with W. M. Brown	1 00
	6,	one half day on road case	50
	9,	one day to Walker Hill	1 00
	10,	one day laying out road	1 00
	20,	three days adjusting claims. making check list, and calling town meeting	3 00
	22,	one half day to farm with auditors	50
	27,	five days with auditors	5 00

Mar. 7,	one and one half days regulating check list	1 50
		<hr/>
		\$62 50

S. S GOULD, *Second Selectman*,

1863.

March.	14,	one half day certifying check list	50
	28,	one half day appointing police officers	50
	28,	one half day to farm	50
	30,	one day to Littleton	1 00
Apr.	1,	five days on invoice	5 00
	9,	one day to Wells River	1 00
	16,	six days on taxes	6 00
	18,	two days on S. H. tax, appointing Collector &c	2 00
	20,	one half day on highway	50
	27,	one day to Franconia	1 00
	30,	one day making act. for state aid	1 00
	31,	one day distributing tax bills	1 00
May,	18,	one day on south branch road	1 00
	19,	one half day on highway	50
	23,	one day to Bethlehem	1 00
June	9,	one day to M. H. Northys	1 00
	15,	one half day on Dexter case	50
	20,	one day on south branch road	1 00
July,	2,	three fourth day on road	75
Aug.	17,	one day on south branch road	1 00
	26,	one day to Franconia	1 00
Sept.	8,	three days getting sheep	3 00
	22,	one half day calling town meeting,	50
	22,	one half day settling with W. J. George	50
Oct.	23,	one half day on Sabin case	50
	25,	one day to Haverhill	1 00
Nov.	6,	one day on town business	1 00
	16,	one half day calling town meeting	50
	18,	one and one half days perambulating town line	1 50
	23,	one day to Wells River	1 00
	24,	one day to Wells River,	1 00
	25,	one day to Wells River,	1 00
	27,	three fourth day to Bath	75
Dec.	28,	one half day revising jury box	50
Feb.	6,	one half day on Atwood road	50
	9,	one day to walker hill	1 00
	10,	one day laying out road &c	1 00
	20,	three days adjusting claims, making check list and calling town meeting	3 00

Feb. 22,	one half day to farm with auditors	50
27,	four days settling, &c	4 00
March 7,	one and one half days rugulating check list	1 50
		<hr/>
		\$52 00

W. B. NOYES, *Third Selectman.*

Services, as per agreement in contract as agent for Town Farm	\$50 00
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B. Y. BLAKE, *Town Clerk.*

1863.

March 10,	Recording warrant for town meeting	50
10,	" proceedings of town meeting	1 00
10,	" appointment of police officers	25
31,	" appointment of S. S. Com.	25
31,	" appointment of police officers	25
31,	" appointment of collector of taxes	15
31,	" Division of school money	12
	Copying Invoice	5 00
	Recording births, marriages, & deaths	3 54
		<hr/>
		\$11 06

J. A. MC'KEAN, *Town Clerk.*

1863.

July 3,	recording appointment of town clerk	25
Sept. 5,	drawing jurors &c.	2 00
21,	recording laying out of highway,	50
26,	" warrant for & proceedings of special meetings	1 00
Nov. 10,	Recording perambulation of town line between Lisbon and Lyman	50
Dec. 2,	recording warrant for, and proceedings of special meeting	1 00
10,	Recording perambulation town line Lisbon & Landaff	50
		<hr/>
		\$8 75

PARKER & YOUNG'S *Account.*

1863.

Feb. 28,	12lb tobacco	20
"	paid Goodwin	8 00

	4.	2 lbs tea	1 68
		1 bbl flour	9 50
	11.	goods to Luke Howland	2 26
	12.	2 gallons molasses 1 00 one bed cord 50	1 50
		Goods to J. Murphy	2 58
	24.	42 1-2 lbs flour 2 13, hat to Northy 1 13	2 6
April	4.	Pass books 40, quire of paper 20	60
	9.	4 lbs nails 24, goods to W. Presby 3 63	3 87
	18.	1 act. book 25, straw hat 25	50
May	9.	Cap to J. Murphy 87, cloth to do. 6 99	7 86
	23.	4 papers garden seeds	20
		3 yds demmis 1 26, 2 lbs tea 1 67	2 93
		1 bbl flour 9 00, 15 yds print to Mrs. Buel 2 50	11 50
June	3.	1 bush salt 75, 1 1-2 lbs wool twine 38	1 13
	8.	1 coat to Buel 9 00, wool hat 1 13	10 13
		1 paper lamp black 04, 1 hoe 63	67
	16.	4 lbs nails 24, June 20, 3 gallons molasses 1 50	1 74
	22.	1 bbl plaster 2 50, 1 bbl flour 8 00	10 50
	27.	23 lbs nails 1 38, July 2, two yds sheeting 67	2 05
July	9.	18 1-4 lbs sugar 2 28, 1 yd strainer 50	2 78
	14.	2 1-2 yds print 42, July 21, bag of s lt 34	76
	30.	1 bbl flour 7 25, goods to J. Weare 2 00	9 25
	30.	1 bbl flour 7 25, 1 bushel salt 75	8 00
Aug.	6.	2 galls molasses 1 00, Sept. 7 1 bbl flour 7 00	8 00
Sept.	12.	3 lbs nails 18, Sept 15, goods to J. Howland, 5 00	5 18
	18.	2 bags salt 46, 20 lbs sugar 2 80	3 26
Oct.	3.	Matches and copperas	13
	13.	1 ball shoe thread	17
	14.	Goods to Jno. Weare	10 00
	17.	1 bbl flour 7 50, 10 yds sheeting 3 50	11 00
	20.	Goods to Mrs. Buel	2 10
	26.	15 yds print	3 00
Nov.	2.	3 galls molasses	1 30
	6.	1 box salt 38, Nov. 10, two bbls. flour 15 00	15 38
	10.	6 lbs nails 39, 1 lb putty 10	46
	16.	1 box salt 88, elastic 7	95
	27.	10 lbs spikes 60, Nov 30, goods to Hannah Smith 3 60	4 20
	30.	1 bush salt,	88
Dec	6.	Goods for Caswell boy	1 20
	22.	2 lbs spikes 12, Dec. 28 salt, tobacco, &c. 98	1 10

1864.

Jan'y	4,	Goods to Mrs Buel	1 50
	5,	5 lbs rice 50, Jan. 8, seven yds sheeting 1 75	2 25
		1 axe helve,	25
	14,	1 lb sugar	20
	28,	1-2 bush salt 44, wool hat 1 25	1 69
Feb.	2,	3 gallons molasses	1 80
	19,	Goods for Mrs. Buel	4 26
		Rent for lobby	12 00

 \$196 21

A. WOOLSON'S Account.

1863.

April	9,	Vest for Wendall Presby	\$3 00
Oct.	29,	Cloth for Solomon Wallace	3 15
Nov.	23,	Coat 9 00, pants 5 50, boots 3 75, vest 2 75 for Mark Streeter	21 00
Dec.	5,	3 yards satinet J. Richardson	3 00
		Water one year	3 00

 \$38 15

LEWIS CASS' Account.

1868.

March	30,	8 yards sheeting	\$8 04
		1 oz thread	10
		11 yards print	2 53
		1-4 lb tea	23
		7 lbs candles	1 19
April	17,	1 lb tea	90
		1-4 lb cassia	12
		1 lb pimento	30
		4 saleratus	40
		1 broom	30
		2 lbs tobacco	60
		1 shovel	1 25
		13 lbs sugar	2 43
		1-2 lb pepper	20
	28,	3 gallons molasses	1 65
May	1,	6 1-2 yards sheeting	2 47
		6 3-4 yards demins	2 30
July	9,	1 lb. pepper	37
		2 oz indigo	25
		2 scythe stones	20
		1 scythe	1 00
	24,	10 yards satinot	5 00
Aug.	5,	4 lbs salaratus	40
	19,	2 lbs tea	1 80
	31,	1 lb pimento	30
Sept-	18,	3-4 lb ginger	30
		2 gallons molasses	1 10
	24,	10 yards sheeting	3 40
Oct.	14,	1 butter tub	42
Nov.	28,	1 butcher knife	30
Dec.	2,	1 oz thread	10
	8,	6 plates	42
		1 pitcher	12
	14,	16 lbs sugar	2 56
		3 gallons molasses	1 65
		1 pair drawers	1 62
	19,	1 quart oil	26
		1 shirt	1 67
		2 1-2 yards crash	50
		3-4 lb wicking	75
	31,	2 balls wicking	25

1864.		
Jan.	4,	8 yards sheeting 2 67
		3 1-2 lbs rice 35
Jan.	8,	1 lb tea 1 00
		1 axe 1 16
	12,	3 yards sheeting 1 08
	18,	1 bbl flour 9 25
Feb.	18,	2 lbs saleratus 20
		1-2 oz thread 05
1863.		
March	18,	1 bbl flour 9 25
		1 axe 1 00
		1 axehandle 25
		1 lb tobacco 84
		2 gallons molasses 1 10
		9 yards print 2 07
		2 lbs candles, 30
		2 bottles liniment 50
		1 box pills 25
May,	16,	1 bbl flour 9 25
		7 lbs sugar 1 00
Oct.	1,	1 lb candles 45
		1 doz crackers 06
		2 1-2 lbs lard 42
	2,	1 lb. sugar 16
		1 lbs candles 17
	4,	2 yards print 40
	6,	1-2 gallon oil 40
		2 3-4 yards cloth 3 89
	20,	1 quart oil 23
Nov.	4,	2 yards lawu 84
		2 quarts oil 40
June,	15,	5 yards cloth 2 25
		1 doz buttons 10
		1-2 oz thread 05
Aug.	5,	4 yards cashmeret 3 68
		11 1-2 sheeting 3 45
		Thread & twist 14
March	20,	40 lbs flour 2 00
		2 lbs sugar 25
		1 lb soda 10
		1-4 lb tea 23
		1 lb ginger 30
		1 pr mittens 30

March 20,	12 skains thread	12
30,	2 lbs sugar	27
	1-2 lb tea	46
	1 box mustard	16
	1-2 lb tobacco	42
	1 bottle oil	15
	1 pr feetings	33
	1-4 lb tea	21
June, 11,	7 yards print	1 17
	3 yards sheeting	83
26	33 lbs flour	1 50
Dec. 38,	6 yards sheeting	2 28
	1-4 lb tea	25
	1 set cups and saucers	33
	6 oz yarn	50
	1 lb sugar	16
	Rice	24
	Crackers	34
	Thread	08
1864		
Feb 15,	66 lbs flour	3 00
	12 lbs cheese	1 50
	8 yards print	60
	3 3-4 yards denims	1 50
	1-2 lb tobacco	40
	22 lbs flour	1 00
	1 bushel corn	1 40
	11 yards print	2 40
Dec. 22,	7 yards print	2 80
	1 spool thread	08
		\$132 24

HOWE, CUSHMAN & Co.'s Account.

1863.		
April 6,	Repairing boots for J. Northy	25
30,	Boots for Eastman boy	3 50
May 6,	Repairing boots for Buell	67
July 4,	12 1-2 pounds of pork	1 56
21,	Repairing boots for Sam. Colby	15
	Repairing boots for E. Sherman	15
	One pair shoes	2 00
Oct. 17,	Two pair shoes	2 60
	Boots to George Eastman	4 00
58,	Two pair shoes for Wallace	2 10
May 1,	Boots for Wallace	3 00
	Boots for Caswell boy	2 00
	Boots for E. Sherman	4 00
		<hr/>
		\$25 98

EATON & CALHOUN'S Account.

1863.		
May 25,	Paid A. Streeter for order	\$4 00
Oct. 5,	18 yards print	3 96
	One yard sheeting	38
	One pair shoes	1 66
1864		
Feb. 16,	Tobacco	05
	Candles	10
	Crackers	05
	One-fourth pound of tea	22
	One-half pound of sugar	10
	One pound of brown sugar	15
18,	One-fourth pound of tea	31
	Two dozen crackers	12
21,	Two dozen crackers	12
	Four and three-fourths pounds fish	34
	One-half pound of sugar	10
	Tobacco	10
	Thread	07
17,	One bushel of potatoes	50
	Three pounds of sugar	42
	One pound of sugar	20
	One-half pound of salaratus	05
	Six and one-fourths pounds of rk	1 00
	Four pounds butter	1 00
	One-half gallon oil	40
	Nineteen pounds flour	1 00

Feb. 18,	Ten yards sheeting	4 00
20,	Three dozen crackers	18
	Four and one-half pounds lard	81
	One-half pounds tea	44

 \$21 86

W. B. NOYES' Account.

1863.

March 27,	20 lbs pork to John Wear	\$2 50
	5 bushels potatoes to Luke Howland	1 34
April 6,	Paid Fisk use wagon	20
8,	1 1-4 bbl flour	11 50
10,	2 bushels corn	2 50
	2 " barley	250
	1-2 " corn meal	63
	1 " barley meal	1 00
	1 bag salt	34
	10 lbs salt fish	50
	1 pair hinges	25
20,	Paid Dodge	34
	1 quart alcohol	20
May, 15,	Paid for 41 1-2 lbs clover seed	6 23
	4 1-2 bush potatoes	1 50
	1 whip lash	08
	Paid for corn	2 45
June 8,	Paid G. H. Beal for paint	2 00
	" " " steer	4 00
	Paid for oil	20
9	Paid E. B. Parker for chamber	30
23,	Paid E. Sherman	35
July 21,	Rye meal	75
	Scythe	50
	Oil	44
Aug. 10,	2 bush corn	2 12
	Fare of S. Dailey & wife to St. Johnsbury	3 00
21,	Paid for cutting pants, and coat for Murphy	40
25,	Fare of Daily & wife from St J.	2 63
	Paid for repairing Colby's boots	10
28,	Paid J. Kilburn	08
Oct. 12,	Paid for rye	1 25
	1 plow	6 00
Sept. 8,	110 lbs pork	13 75
21,	Paid for shoeing ox	12

Sept. 24,	Paid for corn	2 00
Oct. 5,	Paid for filing saws	40
9,	Paid for glass	42
13,	Paid Dr. Brown	10
19,	Paid for shoeing ox	35
	Paid for shingle	2 37
29,	Paid for groceries	2 53
	116 lbs beef	4 46
	Paid for crockery	44
	Paid for thread	55
Nov. 4,	Paid for cider	47
7,	Paid for ox tie chains	35
	Paid for corn	1 25
	Paid for 2 bushels corn	2 50
11,	Paid for surveying boards	1 05
	Paid for shoeing ox	07
21,	Paid for shoeing horse	1 00
Dec. 6,	Paid difference in cows	1 00
8,	Paid for shorts	95
22,	Paid for Lamb	2 25
	Paid for Leather	75
23,	Paid Geo. Gordon for keeping	3 00
	Silas Northy	3 00
1864.		
Jan. 11,	Paid for carding wool	83
	Paid for cloth for Buel	75
14,	Kim Little for digging gravel	12 25
	Paid for 2 gallons molasses	1 10
15,	Paid for setting shoe	12
Feb. 12,	Paid for 37 lbs rye meal	1 10
16,	Paid for plow hasp	20
	Paid Henry A. Stevens for coffin	5 00
	House rent to Pennock	6 00
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		\$117 26